

COMMERCIAL TAXES DEPARTMENT

From

**THIRU T. JACOB, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

To

Tvl. Sterling Biotech Ltd,  
Email [ubeidulla@hotmail.com](mailto:ubeidulla@hotmail.com)

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Lr. No. VAT Cell / 55565/ 2007 (VCC No 1390 ) , dated 19.11.2007

Sir,

Sub: TNVAT Act, 2006 Certain clarification under TNVAT Act  
2006 for claiming Input tax credit - requested -reg.

Ref: Lr.dated 15.10.2007 received from Tvl. Sterling Biotech  
Ltd, Octacamund

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Tvl. Sterling Biotech Limited, Octacamund have requested rate of tax clarification under the TNVAT Act 2006 for claiming Input tax credit as their end product is both taxable and non taxable.

It is clarified that proportionate Input tax credit will be disallowed under Section 19 (5) (a) and 19(12) of Vat Act as their end product and transactions are both taxable and non taxable.

Sd/- G.Shanmugam,  
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,  
Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)